found to be not promising. Though a provision of Rs. 1·50 lakhs was made for the Chalakkudi Irrigation Scheme only a small sum of Rs. 0·36 lakh could be spent on it in the year. The Pallivasal Scheme is being carried through. The amounts hitherto spent for capital expenditure for the opening of the sales department of the Rama Varma Central Ayurvedic Hospital has now been booked under capital.

Loans.—For financing the large scheme of purchase of essential commodities we had to advance huge amounts from time to time and as our balances lay mostly in giltedged securities which are yielding us favourable returns we had to open an overdraft accounts with our bankers in the course of the year.

In spite of all these factors the year is expected to close with a surplus of Rs. 13·66 lakhs raising the net asset to the credit of the State from Rs. 131·81 lakhs to Rs. 145·47 lakhs, leaving out of account the transfer made to Revenue Reserve Fund out of the surplus of 1117.

BUDGET ESTIMATE OF 1119

I now come to the year 1119. Our anticipations of total revenue estimates amount to Rs. 183·17 lakhs, the highest peak ever reached in the annals of our history as compared with Rs. 164·08 lakhs expected in the revised estimate and of Rs. 124·36 lakhs in the budget estimate of 1118. We are budgetting for a revenue expenditure of Rs. 166·88 lakhs—this too the highest on record—against Rs. 150·42 lakhs and Rs. 121·18 lakhs respectively anticipated in the revised and budget estimates of the current year. The transactions of the year are thus expected to leave us a surplus of Rs. 16·29 lakhs.

Some General Features.—Before going into details I would like to bring to the notice of the House that the budget before them has been framed keeping prominently in view the "inescapability" test of expenditure. In other words Government have been guided by the principle that only the most essential items of expenditure should be programmed now in view of the international situation, of the unsatisfactory economic conditions, of the instability of the market, of the worsening food conditions and the multifarious demands of the war. While I described the budget presented by me last year as a "Nation—saving" budget, that before you now is an "Inescapable" budget. In it we will find no items for beautifying town or for adding to the luxuries of the opulent or for the erection of beautiful buildings like the Ram Mohan Palace; at the same time the growing requirements of the Development departments like Agriculture, Education, Medicine and Ayurveda which serve the moral, physical and economic development of the common people have been fairly met while the socio-economic services as Uplift of the Depressed Classes, etc., receive due attention.

The main items that would arrest the attention of even a casual observerer are the large provisions in the budget.—

i. To meet the food crisis.
ii. To strengthen the Defence Services.
iii. For the entertainment of large temporary establishments in all departments.
and *iv.* For payment of dearness allowance and daily allowance at increased rates.

Food Crisis.—The food crisis that developed during the course of the year has made it necessary for the Government to create a separate food department. Importation of rice and other food grains, purchase of paddy and other grains including tapioca produced in the State, a fair rationing based on the supply available, a just sale of these commodities through Fair Price shops and licensed dealers, the vigorous drive against the profiteers, hoarders and smugglers, etc., have been, as the House is aware, some of the prominent activities of this important department. It will not be out of place if I state here that a rationing on a scientific basis was first introduced successfully by Cochin and the rest of India has yet to take the lead given by us in this direction. They are proposed to be continued in the coming year also and it is hoped the ship of state will be enabled to reach a haven of sufficiency in the not distant future ploughing through storm-tossed seas perhaps for some time more. It is these manifold activities that account for the large number of officers employed in the Food Supply Department coming to nearly 800 officers and their charges including travelling allowance and contingencies amounting to Rs. 3·95 lakhs for 1119.

The Food Production drive inaugurated in the State has met with much success and I request the House not to rest on their oars but help the Government by inducing the people of their constituencies to adopt still more vigorously all possible measures to produce further from their lands.

Intensive cultivation is another method of making land yield more produce and this would be possible by use of more manures, etc., for which a large provision of Rs. 1·35 lakhs has been made for the coming year.

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Hill Paddy Cultivation is another most important step taken by the State to make the forests yield as much food stuff as possible. An area of 12,000 acres was under work during the year and the Hill Paddy department could do clear-felling in only about 8,000 acres due to extreme shortage of labour. Thus this year the department has sown paddy in over 5,000 acres which is expected to give an approximate yield of 4 lakhs paras of paddy and other cereals and topioca in over 3,000 acres.

Including the area of about 4,500 acres where part-felling alone has been done this year an area of 20,000 acres in all is proposed to be put under cultivation next year and the department anticipates the following approximate yields.

	Area	*Yield*
Paddy	12,000 acres	10,00,000 paras
Tapioca	6,000 ,,	42,000 tons
Other Cereals	2,000 ,,	30,000 paras

This should give food coming for the population for about 6 weeks of the year. The provision of Rs. 8·91 lakhs for the coming year and of Rs. 7·20 lakhs proposed to be spent according to the revised estimate in the current year can be considered to have been most usefully spent if the expectations come true and the scheme will ever be cherished by us as a momentous one which helped us to a good extent to tide over an alarming crisis.

The Food Supply services in all take up a large provision of Rs. 12·86 lakhs as shown below besides the enormous provisions made under Advances.

Civil Supplies	Rs. 3·28 lakhs
Hill Paddy	,, 8·91 ,,
Excise Price Control	,, ·20 ,,
Grain Purchase	,, ·37 ,,
Special Audit	,, ·10 ,,
Total	Rs. 12·86 lakhs

Defence measures.—The main items of expenditure under this consists of the Additional Police and Military and the Special Home Guards involving an expenditure of Rs. 1·74 lakhs, the War Publicity and National War Front organisations which require a provision of Rs. 0·50 lakh, the A. R. P. measures—in the South and North divisions and in the Medical department—costing Rs. 3·52 lakhs, and the Evacuation of Civilian population costing Rs. 0·25 lakh. Thus these items in all cost Rs. 6·01 lakhs in 1119. I may add here for the information of the House that on account of the improvement in the War situation Government are considering some retrenchments in the A. R. P. organisation.

Temporary establishments.—These do not include the large temporary establishment under Police proper, which had to be entertained to meet the additional demands on the Police for purpose of internal security.

The War and its co-related activities have similarly thrown on all departments considerable increase of work and additional hands had to be given to almost all departments.

Dearness allowance and Travelling allowance.—The grain compensation or dearness allowance of Rs. 2 which had been granted to all the employees on a pay of Rs. 25 and below has been enhanced to Rs. 4 and extended to all drawing Rs. 60 and less. The concession has further been extended to all part-time employees as sweepers and the numerous aided school teachers. The Government are seriously considering the question of enhancing the dearness allowance still furthur. The increase has since been announced by the Diwan President in his opening speech this morning. The total provision for 1119 under all departments for this allowance comes to Rs. 9·82 lakhs.

The alarming rise in the cost of living has also rendered imperative an enhancement of the daily allowance to officials and non-officials alike. The daily allowance of the low paid servants as peons is proposed to be raised from 8 annas to 10 annas and some increase though not in proportion to the rise in cost has been allowed to other classes of servants also. A uniform increase of 10 per cent has been made in all departments with the result that the total allotment under Travelling allowance has now risen to about Rs. 2·85 lakhs.

To some up, to meet the situation created by the War we have had to make provisions to the extent of Rs. 25·42 lakhs approximately—Rs. 12·86 lakhs under Food Supply measures, Rs. 6·01 lakhs under Defence Measures and Rs. 6·55 lakhs towards Dearness allowance.

Besides, we are contributing to His Excellency the Viceroy's War Purposes Fund a sum of Rs. 1·20 lakhs. We have also provided for the coming year another sum of Rs. 1 lakh to the State War Purposes Fund for utilisation towards war effort.

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Including these, the total provision required on account of the situation created by the War would approximate Rs. 27·62 lakhs.

I shall now proceed to sketch in detail some of the important items that deserve notice in the budget estimates of 1119.

RECEIPTS

Compared with the revised estimate of receipts, *viz.*, Rs. 164·08 lakhs, of the current year, the budget estimate anticipates an increase of Rs. 19·09 lakhs. Of these, Miscellaneous accounts for Rs. 14·18 lakhs, Customs Rs. 5·51 lakhs and Abkari and Ganja Rs. 5·53 lakhs.

The largest increase occurs under Miscellaneous where, a receipt of Rs. 14·35 lakhs is anticipated by the sale of the Hill paddy produce. Again, the sum of Rs. 2 lakhs transferred from the Revenue Reserve Fund finds its credit under this head and this also contributes to the large increase therein.

On the basis of the actuals realised at the Port of Cochin for 1942—43 we have budgetted under Customs for Rs. 30 lakhs as against the revised estimate of Rs. 24·49 lakhs.

Based on the rentals fetched at auction sales the budget estimate under Abkari and Ganja has been fixed at Rs. 16·52 lakhs as against the revised estimate of Rs. 10·99 lakhs.

Due to the continuance of the demand for timber and the higher prices fetched the receipts under Forests and Tramway are still on the forward trend anticipating an increase of Rs. 1·70 lakhs over the revised estimate of Rs. 11·21 lakhs.

Against these substantial increases are also anticipated falls in revenue under cretain items the more important of which occur under Income-tax, Railway, and interest.

The operations of the Excess Profits Tax and the Super-tax are not expected to give us the same return as in the current year and hence we are cautiously budgetting for a return of Rs. 25 lakhs only under Income-tax in the coming year. On account of the increased traffic the Railway is expected to yield the larger return though not to the same extent as in the current year the budget estimate being fixed at Rs. 35 lakhs *i.e.*, Rs. 1·57 lakhs less than the revised estimate. Again, the withdrawals of fixed deposits and the amounts in the current account necessitated for financing the purchase of food grains, etc., will reduce the return under interest by Rs. 0·72 lakh as compared with the revised estimate of Rs. 3·35 lakhs.

DISBURSEMENTS

As already explained by me before, the demands of the several departments have been carefully scrutinised by the Government and generally only provisions tending towards the amelioration of the people have been retained. Thus the usual contribution of Rs. 2 lakhs from Revenue Reserve Fund for purposes of rural development is proposed to be continued in the coming year; increased allotments have been provided under Public Works, Education, Medical, Ayurveda, etc.

The total thus provided in the budget estimate for the next year is Rs. 166·88 lakhs which exceeds the revised estimate of the current year by Rs. 16·46 lakhs.

I shall now pass on to deal with some of the important items which may require observation.

Development and Nation-building services

Agriculture.—The State is essentially rural; it is a land of agriculturists and yet there is insufficiency of food in our country. We have to make ourselves self-sufficient so far as food is concerned and attempts in this direction are seen reflected in the budget before you. An area of more than 11,000 acres have been newly brought under cultivation on the lease system. The Agricultural Inspectors continue their special activities connected with the food production drive. The manure depots attached to Panchayats are proposed to be continued with a larger allotment of Rs. 1·35 lakhs under "Advance for purchase of manure and implements" to ryots. The "Grow More Food" campaign will be carried on with greater intensity and larger provisions for irrigation facilities both under Public Works Department and the Panchayats and for protective works under the former have been made. Tobacco cultivation is proposed to be begun with the help of the inspector sent to study tobacco farming elsewhere. Demonstration in ryots' lands is continued. A dairy section has been organised in the Central Farm on up-to-date lines for which the required provision is made. A scheme of extending veterinary services to each Panchayat area is under consideration and a beginning is made for training Stock-men Compounders in Veterinary Hospitals.

Co-operation.—The efficient organisation of Co-operative Societies in villages plays an important part in rural economy as it helps the ryot and rural worker to stand on his own legs. A committee is now enquiring into the working of the department and to suggest methods of

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APPENDIX II

MEMORANDUM EXPLAINING THE DETAILS OF THE BUDGET ESTIMATES OF 1119

Introductory

The budget estimates can be grouped under the following main divisions.

i. Receipts (Ordinary).
ii. Disbursements (Ordinary).
iii. Debt Heads.
iv. Remittance.

The first group deals with the income of the Government whether it be from special taxation or otherwise and the second deals with the expenditure chargeable to it. The third division comprises receipts and expenditure on account of deposits, loans and advances—receipts representing a liability and payments asset. With regard to these, the position of the Government is largely analogous to that of a banker. Under the last group appears all cash remittances from one treasury or bank to another, as also those which are necessitated by the system of exchange account in force between this Government and other Governments and the adjustment of certain departmental transactions before they are finally entered in the accounts.

Along with the budget estimates of next year are shown the budget and revised estimates of the current year and the actuals of the last year (1117).

For facility of reference and to show the progress in the income and expenditure of the State for the last decade two statements covering the last 10 years beginning from 1108 are given below.—

STATEMENT No. 1

Year	Receipts Rs. lakhs	Disbursements Rs. lakhs	Surplus or deficit Rs. lakhs	Net surplus
1108	105·57	82·29	23·28	122·86
1109	75·33	90·43	—15·10	107·76
1110	97·41	96·83	·58	108·33
1111	99·48	100·44	— ·96	107·37
1112	101·02	102·17	— 1·15	106·21
1113	105·37	105·16	·21	106·42
1114	110·23	108·41	1·82	108·24
1115	112·69	109·92	2·77	111·02
1116	121·46	119·42	2·04	113·06
1117	132·75	114·00	18·75	131·81

M—1

STATEMENT No. 2
A
RECEIPTS

Heads of Receipts	1108 lakhs Rs.	1109 lakhs Rs.	1110 lakhs Rs.	1111 lakhs Rs.	1112 lakhs Rs.	1113 lakhs Rs.	1114 lakhs Rs.	1115 lakhs Rs.	1116 lakhs Rs.	1117 lakhs Rs.
Land Revenue ..	12·21	10·16	11·43	10·60	12·24	12·28	12·32	12·54	11·84	12·83
Excise* ..	19·58	19·98	17·68	21·99	22·61	21·48	20·94	21·90	20·46	21·33
Customs ..	32·88	2·78	19·09	20·10	19·00	13·47	25·28	25·24	27·66	25·16
Stamps ..	6·65	6·44	6·14	5·82	5·96	5·50	5·47	4·59	4·88	5·03
Forests ..	2·97	3·29	3·51	3·74	4·12	3·62	4·12	4·25	5·20	8·78
Tramway ..	**	**	**	**	**	**	·90	1·00	1·13	·88
Profits from Capital outlay including Railway ..	16·65	15·66	17·39	18·35	17·36	26·78	17·72	18·31	21·41	24·69
Income-tax ..	...	...	2·71	3·29	3·72	6·83	7·82	7·48	8·64	14·56
Other receipts ..	14·63	17·02	19·46	15·59	16·01	15·41	16·56	17·38	20·24	19·49
Total ..	105·57	75·33	97·41	99·48	101·02	105·37	110·23	112·69	121·46	132·75

*Excise includes "Salt", "Abkari" and "Ganja" "Opium", "Tobacco" and "Matches".
**Incuded under "other receipts".

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B

DISBURSEMENTS

Heads of expenditure	1108 lakhs Rs.	1109 lakhs Rs.	1110 lakhs Rs.	1111 lakhs Rs.	1112 lakhs Rs.	1113 lakhs Rs.	1114 lakhs Rs.	1115 lakhs Rs.	1116 lakhs Rs.	1117 lakhs Rs.
Land Revenue ..	2·87	2·93	3·02	3·12	3·11	2·96	2·99	3·01	3·12	3·26
Agriculture ..	3·48	1·46	1·58	1·63	1·62	1·65	1·53	1·55	1·51	1·47
Panchayats ..	..	2·04	2·11	2·18	2·14	1·95	1·82	2·55	2·58	2·72
Palace ..	4·58	4·58	6·00	6·95	6·95	7·50	7·50	7·50	7·50	7·50
Subsidy ..	2·00	2·00	2·00	2·00	2·00	2·00	2·00	2·00	2·00	2·00
Excise including customs, etc. ..	1·25	1·20	1·17	1·23	2·01	1·99	1·94	1·94	2·13	2·74
Forest ..	1·64	2·24	2·55	2·58	2·52	2·53	2·40	2·85	3·26	4·18
Tramway ..	·79	·98	1·76	1·60	·81	·80	·78			
General Administration ..	1·28	1·81	1·86	2·53	2·08	1·89	2·05	2·14	2·47	2·21
Law and Justice ..	2·63	2·80	2·92	3·07	3·01	2·94	2·84	2·83	2·85	2·91
Police ..	2·00	2·16	2·26	2·35	2·27	2·22	2·23	2·28	2·30	2·36
Education ..	15·35	16·21	16·94	18·33	18·28	18·30	18·67	18·86	18·99	19·72
Religious and Charities ..	·90	·81	·79	·89	·94	·82	·92	·88	·88	·93
Medical ..	5·17	4·46	4·56	4·67	4·77	4·78	5·43	5·20	6·19	6·20
Public Health ..	...	1·18	1·72	1·71	1·46	1·41	1·53	1·55	1·65	1·36
Pension and Gratuity ..	3·41	3·22	3·83	3·78	3·86	4·23	4·29	4·53	4·52	4·72
Public Works ..	15·07	13·57	12·75	13·02	14·33	12·84	12·19	10·13	12·15	10·78
Railway ..	9·25	9·53	11·08	12·43	11·66	12·03	12·01	12·97	14·15	15·78
Military ..	1·21	1·27	1·22	1·29	1·16	1·10	1·12	1·14	1·15	1·18
Scientific, etc., Departments ..	1·31	1·52	1·91	—·16	1·30	·44	·57	·90	·16	·27
Other items of expenditure ..	8·10	14·46	14·80	15·24	15·89	20·78*	23·60*	25·81*	29·86*	36·71*
Total of service heads ..	82·29	90·43	96·83	100·44	102·17	105·16	108·41	109·92	119·42	129·00

*Including transfers to Revenue Reserve Fund.

Also for purposes of facility of comparison with the corresponding figures of las year the changes effected in classification of certain items of receipts and expenditure for reasons of administrative convenience are given in the form of an appendix to this Memorandum.

ACCOUNTS OF 1117

The total revenue and expenditure in the closed accounts of the year 1117 as compared with the budget and revised estimates of that year stood as follows.—

(In lakhs of rupees)

Particulars	Budget estimate 1117 Rs.	Revised estimate 1117 Rs.	Actuals 1117 Rs.
Total Revenue ..	113·48	127·56	132·75
Total Expenditure ..	108·97	119·58	129·00
Surplus+or deficit— ..	+4·51	+7·98	+3·75

At the time of the preparation of the budget, the revenue transactions of the year 1117 were expected to result in a surplus of Rs. 4·51 lakhs, the revenue and expenditure anticipated having been Rs. 113·48 lakhs and Rs. 108·97 lakhs respectively. According to the revised estimates, it was anticipated that there would be an increase in revenue of Rs. 14·08 lakhs and the expenditure was expected to record a rise of Rs. 10·61 lakhs thus resulting in a surplus of Rs. 7·98 lakhs. The actual transactions of the year, however, resulted in a surplus of Rs. 18·75 lakhs of which Rs. 15·00 lakhs has been transferre d to the Revenue Reserve Fund.

RECEIPTS

Compared with the budget, the revenue receipts of the year showed an increase of Rs. 19·27 lakhs. The increase was a result of excess revenue of Rs. 19·80 lakhs collected under certain heads of revenue partly counterbalanced by a decline of Rs. 0·53 lakh of rupees under certain other heads. The more important variations in the actuals as compared with the budget estimates are detailed in the subjoined table.—

(Receipts in lakhs of rupees)

Heads	Budget estimate 1117 Rs.	Actuals 1117 Rs.	Increase Rs.	Decrease Rs.	Reasons
Land Revenue	12·63	12·83	·20	..	Due to increased collection of arrears of previous years
Salt	4·98	5·57	·59	..	Due mainly to larger consumption of Salt
Stamps	4·91	5·03	·12	..	Due mainly to larger sale of general stamp papers
Customs	25·00	25·16	·16	..	Actual receipt in the State's share of the Customs Collection of 1941—42
Abkari and Ganja	9·28	10·17	·89	..	Increased collection under arrears of previous year and also due to larger amounts realised under duty on liquor issued from Distillery & tapping for formented toddy
Matches	1·40	1·17	..	·23	Due to low out-put in Match factories and consequent reduced sale of banderols
Forest and Tramway	6·54	9·66	3·12	..	Due to larger volume of timber extracted for war supplies and also due to the collection and sale of trees up-rooted by the Cyclone
Registration	1·13	1·36	·23	..	Due to all-round increased money transactions of the people
Interest	2·80	3·05	·25	..	Due to larger investments in Banks and in foreign Government Securities
Anchal	1·34	1·46	·12	..	Due to increased sale of Anchal and Service Stamps
Education	3·86	4·02	·17	..	Mainly under fee collections due to larger number of students
Public Works	3·39	3·83	·44	..	Mainly under Water Works receipts
Railway	20·00	23·83	3·83	..	Due to increased traffic
Income-tax	6·50	14·56	8·06	..	Due to revised rates of taxation and introduction of excess profit tax
Miscellaneous	1·30	2·76	1·46	..	Mainly due to the appropriation of a lakh of rupees from the Revenue Reserve Fund for payment to H.M.I.S., Cochin

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(*iii*) Two havildars and two naicks were got down from Travancore State Forces for training the Nayar Brigade.

The ration allowance of the Nayar Brigade was raised from Rs. 3 to Rs. 5 per mensem from 1st Edavam 1118.

Public Works.—An increase of Rs. 1·21 lakhs under 'Civil Engineering' and of Re. ·34 lakh under 'Mechanical Engineering' chiefly contribute to the increase in the revised estimate which is higher than the budget estimate of Rs. 11·99 lakhs by Rs. 1·56 lakhs. Higher rates much in excess of the estimate rates contribute to the increased expenditure under works. Some increased allotment has been necessary for providing additional filter and other improvements to the Chowwara Water works.

Interest.—The revised estimate anticipates an increase of Rs. ·27 lakh over the budget estimate of Rs. 5·72 lakhs to provide for payment of unclaimed arrears of interest on Government bonds and interest on the temporary overdraft Account of the Government in connection with their food purchase scheme.

Industries.—The post of an Assistant Director of Industries on Rs. 100—150 was created in the year to assist the Director in his duties which have of late expanded in several directions due to control measures and other factors on account of the war. A clerk on Rs. 25—40 and a peon on Rs. 10 are also attached to him. A temporary clerk on Rs. 25—40 was also sanctioned to the Director's Office in connection with the preparation of indices for the cost of living in the State.

Railway.—The increase in the revised estimate of Rs. 21·83 lakhs over the budget estimate of Rs. 15·00 lakhs is mainly the result of the larger maintenance expenditure.

State Conveyances.—Purchase of new cars mainly accounts for the increase of Re. ·64 lakh in the revised estimate over the budget estimate of Re. ·52 lakh.

Income-tax.—Larger provision for 'refunds' consequent on the larger return anticipated has been made with the result the revised estimate exceeds the budget estimate of Rs. 1·48 lakhs by Re. ·85 lakh.

Miscellaneous.—The food situation of the State has resulted in a drive for cultivating every available portion of land and Government have taken in hand the cultivation of hill paddy on a fairly large scale. Provision for the experiment on this account has been made. It is also proposed to meet the cost of the establishment and contingent charges connected with food control and supply measures out of the general revenues. Hence the large variation in the revised estimate which stands at Rs. 18·73 lakhs against the budget estimate of Rs. 6·99 lakhs. The war efforts continue to claim the legitimate attention of Government. A full time Assistant Organiser has been newly appointed, a Head clerk on Rs. 60—80, a Press Organiser on Rs. 50 and three Staff Correspondents on Rs. 12 each per mensem were attached in the course of the year to the staff of the National War Front Section.

BUDGET ESTIMATE OF 1119

RECEIPTS

A surplus of Rs. 16·29 lakhs is anticipated during the next year against a surplus of Rs. 3·18 lakhs anticipated in the Budget Estimate and Rs. 14·66 lakhs expected according to the revised estimate of the current year as detailed below.—

[In Lakhs of rupees

	Budget estimate 1118 Rs. (1)	Revised estimate 1118 Rs. (2)	Budget estimate 1119 Rs. (3)	Difference between cols. 2 and 3 Rs.
Total Revenue ..	124·36	164·08	183·17	19·09
Total expenditure ..	121 18	150·42	166·88	16·46
Surplus or deficit ..	+3·18	+13·66	+16·29	

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A comparative statement of the more important variations in the estimated revenue of next year with reference to the budget and revised estimates of the current year is given below.—

[Rupees in Lakhs

Head of Account	Budget estimate 1118	Revised estimate 1118	Budget estimate 1119	Difference between 3 and 4	
				Increase	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6
Agriculture ..	·37	·44	·54	·10	..
Salt ..	5·05	5·51	5·34	..	·17
Customs ..	24·60	24·49	30·00	5·51	..
Abkari and Ganja ..	9·16	10·99	16·52	5·53	..
Matches ..	1·20	1·18	1·04	..	·14
Tobacco ..	3·34	3·42	3·53	·11	..
Forest and Tramway ..	8·06	11·21	12·91	1·70	..
Anchal ..	1·45	1·61	1·79	·18	..
Interest ..	2·68	3·35	2·63	..	·72
Public Health ..	·39	·49	·39	..	·10
Public Works ..	3·26	3·98	3·45	..	·53
Railway ..	22·00	36·57	35·00	..	1·57
Income-tax ..	13·00	30·00	25·00	..	5·0
Miscellaneous ..	2·45	2·62	16·80	14·18	..

Agriculture.—The increase of Rs. ·10 lakh anticipated next year over the revised estimate of Rs. ·44 lakh is mainly on account of the increased cost of the products of the department and the operation of the newly introduced dairy section.

Salt.—As against the revised estimate of Rs. 5·51 lakhs the budget estimate is fixed at Rs. 5·34 lakhs thus showing a fall of Rs. ·17 lakh since only the normal consumption of salt is anticipated.

Customs.—The estimate of Rs. 30 lakhs for 1119 is framed more or less on the basis of the actuals realised for 1942—43 at the Port of Cochin.

Abkari and Ganja.—The budget estimate for 1119 anticipates an increase of Rs. 5·53 lakhs over the revised estimate of Rs. 10·99 lakhs. The estimate is based on the rentals fetched at the auction sales.

Tobacco.—According to the recent auction the budget estimate is fixed at Rs. 3·53 lakhs as against the revised estimate of Rs. 3·42 lakhs recording an increase of Rs. ·11 lakh.

Forest and Tramway.—The larger quantity of timber proposed to be extracted and sold and the better prices anticipated with the consequent increase in the volume of Tramway traffic are expected to bring in an additional revenue of Rs. 1·70 lakhs over the revised estimate of Rs. 11·21 lakhs which itself was in excess of the budget estimate of the current year by Rs. 3·15 lakhs.

Interest.—Owing to the possible withdrawal of fixed deposits maturing in the Bank and the smaller amounts in the current account owing to the present advances for rice and other essential services the yield under 'Interest' anticipates a fall of Rs. ·72 lakh as compared with the revised estimate of Rs. 3·35 lakhs.

Anchal.—The recent revision in the rates of anchal and service stamps is expected to bring in an additional revenue of Rs. ·18 lakh over the revised estimate of Rs. 1·61 lakhs.

Education.—The increased influx of students in the College and High Schools is expected to enhance the receipts of the department from Rs. 4·35 lakhs to Rs. 4·44 lakhs in the coming year.

Public Health.—Only the normal income of Rs. ·39 lakh is anticipated in the coming year, the increase in the revised estimate (Rs. ·49 lakh) having been brought about by the fees on account of the cyanogassing operations during the outbreak of plague in the current year as explained already.

Public Works.—It was chiefly the contribution from the Harbour and Government of India for certain works and the adjustment of the cost of conveyances given to the A. R. P.

LIBRARY ARCHIVES Kerala Legislative Assembly

Department etc., that increased the revised estimate to Rs. 3·98 lakhs; for the next year the estimate is fixed at Rs. 3·45 lakhs which shows a fall of Rs. ·53 lakh as compared with the revised estimate.

Railway.—On account of increased traffic the Railway is expected to continue the larger return though not to the same extent as in the current year the budget estimate being fixed at Rs. 35 lakhs. *i.e.*, Rs. 1·57 lakhs less than the revised estimate.

Income-tax.—As against the budget estimate of Rs. 13 lakhs and the revised estimate of Rs. 30 lakhs for the current year, a sum of Rs. 25 lakhs is anticipated for the next year. Though the estimate falls short of the revised estimate by Rs. 5 lakhs, it is still comparatively large.

Disbursements

(In Lakhs of rupees)

Head of Account	Budget estimate 1118	Revised estimate 1118	Budget estimate 1119	Difference between 3 and 4	
				Increase	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6
1. Land Revenue ..	3·57	3·69	3·96	·27	..
2. Agriculture ..	1·60	1·78	2·17	·39	..
3. Village Panchayats ..	4·06	4·03	4·04	·01	..
4. Village Courts ..	..	·09	·50	·41	..
5. Co-operative ..	·30	·33	·32	..	·01
6. Palace ..	7·50	8·60	7·50	..	1·10
7. Subsidy ..	2·00	2·00	2·00	..	..
8. Excise ..	1·45	1·74	2·94	1·20	..
9. Matches ..	·37	·44	·13	..	·31
10. Stamps ..	·35	·39	·69	·30	..
11. Customs ..	·74	·81	·002	..	·81
12. Forests and Tramway ..	4·61	6·48	8·42	1·94	..
13. Registration ..	1·05	1·11	1·15	·04	..
14. Anchal ..	·88	·93	1·06	·13	..
15. General Administration ..	2·25	2·36	2.89	·53	..
16. Finance and Accounts ..	·80	·79	·88	·09	..
17. Law and Justice ..	2·99	3·13	3·17	·04	..
18. Jails ..	·64	1·12	1·14	·02	..
19. Police ..	3·06	3·19	3·72	·53	..
20. Education ..	20·49	21·45	22·85	1·40	..
21. Religious ..	·41	·41	·40	..	·01
22. Charities ..	·53	·84	·83	..	·01
23. Medical ..	6·56	6·87	7·26	·39	..
24. Ayurveda ..	·50	·55	·96	·41	..
25. Public Health ..	1·50	1·82	1·61	·21	..
26. Pension and Gratuity ..	5·13	5·05	5·41	·37	..
27. Stationery and Printing ..	1·65	1·73	1·81	·08	..
28. Military ..	1·59	2·08	2·65	·57	..
29. Public Works ..	11·99	13·55	17·48	3·93	..
30. Interest ..	5·72	5·99	5·45	..	·54
31. Scientific, etc., Departments ..	·18	·20	·19	·01	..
32. Industries—Reserved ..	·17	·21	·23	·02	..
33. Do. Transferred ..	·98	·99	1·08	..	..
34. Rural Development ..	·10	·08	..	..	..
35. Railway ..	15·00	21·83	21·60	..	·23
36. Uplift of the Depressed Classes ..	·71	·81	·89	·08	..
37. State Conveyance ..	·52	1·16	·74	..	·43
38. Income-tax ..	1·48	2·33	2·89	·56	..
39. Miscellaneous ..	6·99	18·73	22·59	3·86	..
40. Sinking Fund ..	·75	·75	3·00	2·25	..

Land Revenue.—To improve the efficiency of the Department a reorganisation of the department has been effected by the appointment of Head clerks for each of the Taluk Offices, granting a leave reserve of 12 hands on Rs. 20 and strengthening the treasury staff by 2 Accountants. The major portion of the provision made for advanced survey training in the

LIBRARY ARCHIVES Kerala Legislative Assembly

current year's budget could not be utilised as the preliminaries connected with the training were not settled and a provision of Rs. 1,250 has therefore been made for the coming year. The term of the temporary Survey staff for Railway demarcation is to be extended by six months; the temporary typist sanctioned to the Diwan Peishkar's Office is to continue for the whole of the next year. A temporary staff consisting of a special surveyor on Rs. 50 and 2 peons on Rs. 12 was sanctioned to assist the State Surveyor in the office of the Superintendent of Survey and Land Records and a sum of Rs. 1,188 has been provided for this. As the survey-trained hands have become scarce in the Revenue, Devaswam, etc., Departments a sum of Rs. 2,340 is provided for, for the opening of a Survey School in 1119 to get as many subordinates as possible trained. A provision of Rs. 400 is also made for the training of two graduates of the department in accounts, in the office of the Comptroller of Finance and Accounts.

Fisheries.—The temporary establishment of a Fishery Superintendent on Rs. 100—125 and a clerk on Rs. 25—40 as also of the petty officer and peon at Malipuram yard is confirmed from 1119 onwards. A sum of Rs. 3,230 also has been provided for the improvements to the Fish Pond at Narakkal.

Agriculture.—The budget estimate anticipates an increase of Rs. ·39 lakh over the revised estimate of Rs. 1·78 lakhs mainly on account of the larger provisions made for payment of 'casual labour' on account of enhanced wages, increased provision for 'cattle food' to meet the increased cost, the new provision for dairy farm, etc. Besides, the increased cost of maintenance of gardens owing to higher wages and the lump provision for pay of stockman compounders of veterinary dispensaries to be newly opened are also expected to contribute to the increase. A special contribution of Rs. 2,000 has also been made out of the Revenue Reserve Fund for manures and weights and measures.

Village Panchayats.—In spite of the transfer of Panchayat courts to a different head of account, the allotment for Panchayat continues almost the same owing to more liberal provisions. Provision has been made in the budget for clerical allowance at Rs. 2 for all the Panchayats and also for rent and cleaning charges.

Village Courts.—The constitution of Village Courts under a separate Registrar with the necessary administrative establishment has necessitated an allotment of Rs. ·50 lakh for 1119. Except for the administrative side, the provisions are more or less the same as those which were being made under 'Panchayats' for the courts hitherto. The constitution of 12 more new village courts is proposed for the coming year and a lump sum provision of Rs. 8,000 is made therefor.

Co-operation.—Provisions have been made for the usual activities of the department. The policy of aiding non-credit societies by giving them secretaries at Government cost is proposed to be expanded by appointing 2 such additional secretaries, etc.

The bee industry is proposed to be given a fillip by the continuance of the present organisations.

Excise.—The budget estimate is fixed at Rs. 2·94 lakhs which is in excess of the revised estimate by Rs. 1·2 lakhs. This large increase is mainly accounted for as follows.—

(*i*) a provision of Rs. ·83 lakh for the adjustment to 'advances' of the amount defalcated in the Excise Department years ago.

& (*ii*) a lump provision of Rs. ·60 lakh for salt manufacture; the details of the scheme are being worked out.

Forests and Tramway.—To bring in the large increase in revenue already referred to, a substantial increase in expenditure is provided for next year for the operations of this department on a larger scale, (including Hill Paddy areas) for the removal and transport of timber etc. Hence the budget estimate is fixed at Rs. 8·42 lakhs as against the revised estimate of 6·48 lakhs involving an increase of Rs. 1·94 lakhs.

The cost of the Kuriarkutty dispensary which was hitherto being met by proportionate debit to the departments of Forest, Tramway and Medical is proposed to be debited to Medical Department alone. A provision of Rs. 1,600 is proposed for the coming year for the improvement of the housing conditions in malarial tracts.

A provision of Rs. 20,000 has been made for the construction of roads in Hill Paddy areas.

The posts of the Personal Assistant to the Conservator of Forests and the clerical staff appointed in the course of the year to meet the increased work of the department are proposed to be continued.

Registration.—There are no special features except a small provision for a temporary establishment of 4 clerks on Rs. 25-30 for 6 months for the Registry offices.

LIBRARY ARCHIVES Kerala Legislative Assembly

Anchal.—As against the revised estimate of Rs. ·93 lakh the budget estimate is fixed at Rs. 1·06 lakh thus showing an increase of Rs. ·13 lakh. The increase is mainly due to the increased cost of production of Anchal and service stamps, the raising of the minimum of the branch anchalmaster's allowance from Rs. 6 to Rs. 8, the entertainment of additional temporary hands consisting of 2 clerks on Rs. 40-60 and Rs. 25-40 and the installing of a Branch Anchal Office at Akkikavu.

General Administration.—The budget estimate exceeds the revised estimate of Rs. 2·36 lakhs by Rs. ·53 lakh.

Of this, the Huzur Secretariat accounts for an increase of Rs. ·24 lakh owing to the larger provision for printing charges and the large temporary establishment with two Superintendents who had to be entertained to meet the increase of work brought about by the war and the Civil Supplies Department and they are to be continued during the year. Under Huzur "Miscellaneous" a provision of Rs. 2,000 has been made for the expenses in connection with the General Election next year.

Under "State Loan" there is an increase of Rs. ·29 lakh for meeting the various items of expenditure in connection with the floatation of the new conversion loan. The 5 per cent loan of Rs. 75 lakhs is proposed to be repaid and a new loan at a lower rate of interest is to be floated for a reduced sum of Rs. 70 lakhs.

Finance and Accounts.—The budget estimate anticipates an increase of Rs. ·09 lakh over the revised estimate of Rs. ·79 lakh. The two temporary divisions for local audit are proposed to be retained as their continuance is necessary for completing the existing programme of local audit; the institution of the leave reserve staff is found useful and economic and this also is proposed to be continued.

It is considered that it is highly necessary to get verified occasionally the stock of medicines in the central stores of the Medical department by an independent outside agency and hence provision has been made for 2 months for a Stock taking officer with two auditors and a peon to conduct the verification.

Law and Justice.—Due to the abnormal rise in the number of first class cases, especially cases under Defence of India Rules it has become necessary to constitute a Special First Class Magistrate's Court at Ernakulam. Provision has therefore been made for a temporary court for 6 months.

Jails.—It is found necessary to continue the existing temporary establishment of the Deputy Jailor, Agricultural supervisor, warders, etc., as the prison population is still on the increase and the agricultural operations started will have to be continued in 1119 also. The abnormal increase in the number of prisoners and the high rise in price of food-stuffs and clothing have necessitated large provisions under "Diet of prisoners" and "Clothing and bedding".

Police.—As against the revised estimate of Rs. 3·19 lakhs the budget estimate is fixed at Rs. 3·72 lakhs *i.e.*, ·53 lakh in excess. ·This large increase is chiefly due to the full effect of the re-allocation of the several grades of the force and the grant of dearness allowance besides the increase on account of higher cost of clothing.

'Education'.—Continues to show a steady increase—the estimate exceeding the revised estimate of the current year by Rs. 1·40 lakhs. The dearness allowance to the large staff besides the contribution made to pay dearness allowance to the aided school staff amounting to about Re. ·78 lakh is one of the principal factors contributing to the increase. An enhanced provision of Rs. 20,000 is made for giving noon day meals to the poor school boys. It has been decided to retain the officiating teachers during vacation also instead of throwing them out of service with the commencement of vacation and a lump sum of Rs. 10,000 has been provided for their pay during the period. Under grant-in-aid is included provision for aiding the posts of specialists created in 1113 and also the posts in vernacular schools created in 1116. Provision is made for the assumption of the R.L.V. Fine Arts school. Improvement of physical education is receiving more attention for obvious reasons and for the coming year a few more stipendiaries are to be sent for physical training. Provision has been made for affiliation of the College in Arabic.

Medical.—The budget estimate of Rs. 7·26 lakhs exceeds the revised estimate by about Rs. ·39 lakh. A radiologist in the grade of an assistant surgeon is proposed to be entertained in the Ernakulam General Hospital. Pay for a lady Sub-Assistant surgeon at State cost is provided for the Cranganur Hospital to be operated in case no honorary hand is available. For the new ward to be opened at Chalakkudi, a nurse and 4 servants are additionally provided for. Slightly increased provisions are also made under "Dietary charges" Bedding and clothing, Medicines, etc., to meet the higher cost of articles, etc. The expenditure on Hill Dispensaries was hitherto

LIBRARY ARCHIVES Kerala Legislative Assembly

being borne equally by Medical and Forest and Tramway departments. From 1119 onwards the expenditure is to be entirely borne by the Medical department and provision has been made accordingly.

Ayurveda.—The budget estimate provides for an increase of Re. ·41 lakh over the revised estimate of Re. ·55 lakh. It is proposed to open a full-fledged Hospital with an inpatient ward of a few beds at Ernakulam. A new inpatient ward with a Herberium attached to it is to be opened in Viyyur. At Villaydom a Vaidyasala is to be started. For running this, Sir K. Ravunny Menon has offered a donation of Rs. 10,000. A lump provision of Rs. 17,160 has been made for opening 4 Ayurvedic Hospitals and Rs. 3,600 for 6 new vaidyasalas. The sale section at Trichur is now in full operation.

Pension and Gratuity.—As compared with the revised estimate (Rs. 5·05 lakhs) the budget estimate anticipates an increase of Rs. ·36 lakh on account of the increase in the number of pensioners.

Military.—The increase of Rs. ·57 lakh over the revised estimate of Rs. 2·08 lakhs is mainly the result of the enhancement in dearness allowance, the ration allowance granted lately and the cost of training of cadets which is to come mostly in the ensuing year.

Public Works.—Due to the increased cost of materials and labour it is found impossible to maintain the roads satisfactorily with the existing allotments. An increased provision of about Rs. 1·80 lakhs has therefore been made under road maintenance including a lump provision of Rs. 1 lakh.

Under Buildings, only really inescapable items find a place. Liberal provisions have been made under Irrigation original works with a view to stimulate the food production drive. The chief items are shown below.—

		Rs.
1.	Putting up bunds in Elamkulam	10,000
2.	Protecting Kari nilams in Amballur and Keecheri Villages from ingress of salt water	37,000
3.	Construction of Kambalathara Reservoir	75,000
4.	Diversion of rivers	10,000
5.	Puthur River diversion	20,000
6.	Vettuveli Bund Scheme	14,000
7.	Desamangalam Lift Irrigation	25,000

A sum of Rs. 75,000 has also been allotted for continuing the work of constructing groyne in the coastal areas.

A small beginning was made in 1118 to provide play grounds in schools. For the purpose of continuing the programme there is an allotment of Rs. 30,000 in the next years budget.

Interest.—Owing chiefly to the contemplated conversion of the existing 5 per cent loan to one on a lower rate of interest and also to the reduction of the loan amount from Rs. 75 lakhs to Rs. 70 lakhs, saving in interest charges is expected to an extent of Rs. ·54 lakh as compared with revised estimate of Rs. 5·99 lakhs.

Scientific, etc., Department.—With a view to find out the mineral sand possibilities, a geological survey of the Pallippuram Pozhil was conducted. Further investigation and analysis of the sand deposits is engaging the attention of Government and it is proposed to extend the term of the geologist and his staff by six months.

Industries-Transferred.—The department of rural development is to be abolished and the activities connected therewith are to be under the Industries department from 1st Chingam 1119.

Uplift.—The budget estimate is fixed at Re. ·08 lakh over the revised estimate of Re. ·81 lakh chiefly to provide for the increased expenditure under supply of school requisites, and maintenance of the Depressed Classes hostels. A sum of Rs. 5,000 has been provided out of the special contribution from Revenue Reserve Fund for development of cottage industries in depressed classes colonies.

State Conveyance.—A provision of Rs. 10,000 has been made for the purchase of cars.

Miscellaneous.—The budget estimate stands at Rs. 22·59 lakhs as against Rs. 18·73 lakhs in the revised estimate. A sum of Re. ·50 lakh is allotted as contribution for tackling the Beggar problem. Besides the usual contribution of Re 1·00 lakh to His Excellency the Viceroy's War Purposes Fund, a contribution of Re. 1·00 lakh to the State War Purposes Fund is to be made for utilisation towards war effort. The Hill Paddy cultivation is to be pursued next year also. Food Control measures are to be continued in view of the present food situation and necessary provision has accordingly been made.

LIBRARY ARCHIVES Kerala Legislative Assembly

CAPITAL OUTLAY

A provision of Rs. 10,000 has been made under "Chittur Electrification" for the capital works to be done in connection with the purchase of electricity from Pykara. A provision of Rs. 3·14 lakhs for continuing the Anamalais road work, another of Rs. 2·50 lakhs for the Chalakkudi Irrigation project (which is under investigation) and the provision of Rs. 25,000 for the purchase of machines, etc., required for the R. V. C. A. Hospital also deserve special mention.

Sinking Fund.—An enhanced provision of Rs. 3·00 lakhs is made as against the usual provision of Re. ·75 lakh with a view to wipe off the loan within a shorter period.

NEW ITEMS OF EXPENDITURE

The following is a list of items of expenditure which have been newly provided for in the Budget Estimate of 1119 and which are not in continuation of the existing schemes.—

Serial No.	Particulars	Amount Rs.
	Land Revenue	
1	Clerk (60-80), Accountants 2 (40-60), Clerks 2 (40-60), 2 (25-40) for strengthening Taluk and Treasury establishments	2,970
2	Leave reserve staff 12 (20)	2,880
3	Advance survey training staff	1,250
4	Temporary surveyor	1,188
5	Account training	400
6	Survey school	2,340
	Agriculture	
7	Lump sum provision for pay of Stockman compounders for dispensaries to be newly opened	2,617
	Panchayats	
8	Temporary establishment—clerks (60-80), (40-60)	1,200
9	Opening of new Village libraries	2,040
	Village Courts	
10	Lump sum provision for constituting 12 new Village Courts	8,000
	Co-operative	
11	Secretary (25-30) and clerk	275
	Excise	
12	Lump provision for Salt Manufacture	60,000
13	Temporary establishment—Clerk (40-60), Attenders 2 (20)	1,035
	Registration	
14	Clerks 4 (25-30)	600
	Anchal	
15	Clerks (40-60), (25-40)	825
	General Administration	
16	Huzur—Lump provision for election expenses	2,000
17	State loan—Lump provision for expenditure connected with the redemption of 5 per cent loan and floatation of new loan	30,000
	Finance and Accounts	
18	Stock taking Officer (175), Auditors 2 (25-100), Peon (13)	2,618
	Law and Justice	
19	Temporary Special First Class Magistrate's Court, Ernakulam	1,452
	Education	
20	Lump provision for Vacation pay of thrown out teachers	10,000
21	Do. for assumption of management of a school	2,312
22	Do. for new divisions of schools	2,000
23	Do. for training of stipendaries in physical education	3,400
	Medical	
24	Radiologist (125-200)	1,375
	Ayurveda	
25	Lump provision for opening 4 new hospitals	17,160
26	Do. for 6 Vaidyasalas	3,600
27	Additional staff for opening a hospital at Ernakulam, an in-patient Ward at Viyyur and a Vaidyasala at Vilvattam	2,200
	Public Health	
28	Industrial Museum at Trichur	2,500
	Income-tax	
29	Surveyor (60-100), clerk (25-40)	1,312

LIBRARY ARCHIVES Kerala Legislative Assembly

APPENDIX

CHANGES IN CLASSIFICATION

RECEIPTS

A new major head "IV-Village Courts" will be opened with the following detailed heads.

(*a*) Comparing fees.
(*b*) Fines and forfeitures.
(*c*) Miscellaneous.

The major heads IV to XXXVIII on the receipt side were re-numbered as V to XXXIX.

XXI. **Education.**—A new detailed head 'Text Book Committee receipts' will be opened from 1st Chingam 1119.

XXXII. **Miscellaneous.**—The following heads were newly opened.

22. Receipts of the War Publicity Department.
23. Receipts on account of Hill Cultivation.

XXXVI. **Deposits.**—A new detailed head 'Civil Court Deposits of Village Courts was opened just under; Civil Court Deposits' for classifying the transactions connected with the detailed head. Under Contribution works—P.W.I. a new detailed head 'Palace P.C.R Fund was opened.

A new detailed head 'Defence Savings Provident Fund' was also opened under 'Deposits'.

XXXVII. **Advances.**—The following heads have been newly opened.

II. Advances to private parties.
1. (*e*) Advances to Private landowners under Food Production measures.

VI. **Other Advances.—**

1. Land Revenue Department.
2. d (1) Advances—Military purposes—Land acquisition.
3. (*g*) Advances made to officers of Geological Survey of India.
4. (*h*) Advances under War injuries scheme.

6. Forest and Tramway Department.
5. (*d*) Advances to Government of India.

13. War measures advances.
6. (*b*) Advances in connection with recruitment of lorry drivers.
7. (*c*) Advances to petrol pump dealers.
   1. Ernakulam and Mattancheri.
   2. Trichur.
8. (*d*) Ceylon Labour recruitment advance.
9. (*e*) Advances for working A.R.P. canteens.

15. Police Department

10. (*a*) Advance for messing of Police recruits.
11. (*b*) Advance for Nayar Brigade Mess.

XXXVIII. **Remittances.**—The name of the detailed head 'British pension remittances' was changed into 'Pension and other remittances on behalf of the British Government'. A new detailed head '7. Shanmukham Power House, Trichur, was opened under 'Technical Training Scheme Remittances'.

The following heads were also opened—

a (1) Composite license fee remittances.
a (2) Compensation sanctioned by the Government of India to injured labourers and next of kin of deceased labourers of Cochin State Labour Units.

DISBURSEMENTS

2. Agriculture.—A new detailed head 'Contribution to Imperial Agricultural Research Institute, New Delhi, was opened.

Under Farm Operations, the following heads were opened—

(*u*) Potato cultivation.
(*v*) Mango grafts.

A new major head '4. Village Courts' was opened with the following minor and detailed heads.

A. Administrative.—
Establishment.
Registrar,
Office Establishment.

Allowances.—
Dearness allowance.
T. A. { (1) Fixed, (2) Ordinary, (3) Conveyance

CONTINGENCIES—
Purchase of books.
Purchase and repair of furniture.
Tour Charges.
Cleaning charges.
Rent.
Telegraph charges.
Postage charges.
Service labels.
Office expenses.

LIBRARY ARCHIVES Kerala Legislative Assembly

Miscellaneous.
Printing charges.

T. A. { (1) Fixed (2) Ordinary (3) Conveyance

B. VILLAGE COURTS

Establishment.—
Establishment
Copying fees

Allowances.—
Dearness allowance

Contingencies.—
Furniture and office expenses
Cleaning charges
Rent
Other charges
Refunds

The major heads 4 to 46 are renumbered as 5 to 47.

8. **Excise.**—Under "Excise 2—Salt—manufacture of salt" the following detailed heads were opened—

1. Special Officer
2. Establishment
3. Dearness allowance
4. T. A.
5. Other charges

20. **Education.**—A new detailed head "Contribution towards dearness allowance to Aided School teachers" was opened under the following minor heads

Secondary boys
Secondary girls
Primary boys
Primary Girls

23. **Medical.**—The detailed head "General Hospital Library" under "Medical proper" was deleted.

25. **Public Health.**—A new detailed head "A. R. P. Corpse disposal" was opened under "Sanitation and Conservancy—Rural Sanitation".

27. **Stationery and Printing.**—Under (2) Printing a new detailed head "Duty allowance" was opened.

28. **Military.**—Under "Military proper a new detailed head "Temporary establishment" was opened.

29. **Public Works.**—Under "c. Factories and Boilers" a detailed head "Rent, Rates and Taxes" has been opened.

30. **Interest.**—A new detailed head "Interest for payment to Defence Saving Provident Fund Subscribers" is proposed to be opened.

31. **Scientific etc. Department.**—A new minor head "(3) Geological Survey" has been opened with appropriate detailed heads—

Under "33. Industries—Transferred" "f. Other charges" the following detailed heads are opened.

1. 1 (1) Contribution towards dearness allowance to Aided School Teachers
2. (i) Manufacture of hand made paper

39. **Miscellaneous.**—The following heads have been opened under 39 miscellaneous with the necessary detailed heads.

1. Price control expenditure of Excise Department
2. Expenditure on account of grain purchase
3. Expenditure on account of special audit staff
4. Hill Cultivation measures
5. Standard cloth
6. Financial assistance to Evacuee students.

41. **Capital Outlay.**—A new detailed head "(9) Central Ayurvedic Hospital" was opened.

44. **Deposits.**—A new detailed head "Civil Court Deposits of Village Courts" was opened just under "Civil Court Deposits" for classifying the transactions connected with the detailed head.

Under "Contribution works—Public Works" a new detailed head "Palace P. C. R. Fund" was opened. A new detailed head "Defence Savings Provident Fund" was also opened under "Deposits".

45. **Advances.**—The following heads have been newly opened.

II. Advances to private parties.
1 (e) Advances to private landowners under "Food Production measures".

VI. OTHER ADVANCES

1. Land Revenue Department.
2. *d* (1) Advances—Military purposes—Land acquisition.
3. (*g*) Advances made to officers of geological survey of India.
4. (*h*) Advances under War injuries scheme.

6. Forest and Tramway Department.
5. (1) Advances to Government of India.

LIBRARY ARCHIVES Kerala Legislative Assembly

13. War measures advances

6. (*b*) Advances in connection with recruitment of lorry drivers.
7. (*c*) Advances to petrol pump dealers.
   1. Ernakulam and Mattancheri. 2. Trichur.
8. (*d*) Ceylon Labour Recruitment advance.
9. (*e*) Advances for working A. R. P. Canteens.

15. Police Department

10. (*a*) Advance for messing of Police recruits.
11. (*b*) Advance for Nayar Brigade Mess.

46. **Remittances.**—The name of the detailed head "British pension remittances" was changed into "Pension and other remittances on behalf of the British Government."

A new detailed head "7. Shanmukham Power House, Trichur" was opened under "Technical Training Scheme Remittances."

The following heads were also opened.

(*a*) *i.* Composite license fee remittances.

(*a*) *ii.* Compensation sanctioned by the Government of India to injured labourers and next of kin of deceased labourers of Cochin State Labour Units.

LIBRARY ARCHIVES Kerala Legislative Assembly

APPENDIX III

THE COCHIN CODE OF CIVIL PROCEDURE (AMENDMENT) BILL

Preamble.—Whereas it is expedient further to amend the Cochin Code of Civil Procedure It is hereby enacted as follows,—

Short title and commencement.—1. This Act may be called the Cochin Code of Civil Procedure (Amendment) Act, of and shall come into force at once.

Amendment of section 52.—2. In sub-section (1) of section 52 of the Cochin Code of Civil Procedure, Act XXIX of 1111.

(*a*) After clause (*j*) the following shall be added as clause (*jj*), namely.—

"Any allowance forming part of the emoluments of any public officer or of any servant of a local authority which Government may by Notification in the Cochin Government Gazette exempt from attachment, and any subsistence grant or allowance made to any such officer or servant while under suspension;" and

(*b*) in the Explanation for the word, letters and brackets "(*j*) and (*k*)" the word, letters and brackets "(*j*), (*jj*) and (*k*)" shall be substituted.

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